

Fill in this information to identify the case:Debtor name **J & S Concepts LLC**United States Bankruptcy Court for the: **MIDDLE DISTRICT OF TENNESSEE**Case number (if known) **3:24-bk-00066**☐ Check if this is an amended filing**Official Form 207****Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy****04/22**

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income**1. Gross revenue from business**☐ None.**Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year****From the beginning of the fiscal year to filing date:**From **1/01/2024** to **Filing Date****Sources of revenue**

Check all that apply

☒ Operating a business☐ Other _____**Gross revenue**

(before deductions and exclusions)

\$56,837.71**For prior year:**From **1/01/2023** to **12/31/2023**☒ Operating a business☐ Other _____**\$4,072,056.75****For year before that:**From **1/01/2022** to **12/31/2022**☒ Operating a business☐ Other _____**\$4,423,520.60****2. Non-business revenue**

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☒ None.**Description of sources of revenue****Gross revenue from****each source**
(before deductions and exclusions)**Part 2: List Certain Transfers Made Before Filing for Bankruptcy****3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☐ None.**Creditor's Name and Address****Dates****Total amount of value****Reasons for payment or transfer***Check all that apply*

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer <i>Check all that apply</i>
3.1. TN Department of Revenue 500 Deaderick Street Nashville, TN 37242	10/2023 - 1/2024	\$100,659.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input checked="" type="checkbox"/> Other Taxes
3.2. Unique Funding Solutions LLC 71 South Central Avenue, 2nd Floor Valley Stream, NY 11580	12/2023, 1/2024	\$60,000.00	<input type="checkbox"/> Secured debt <input checked="" type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other__
3.3. VOX Funding 100 Park Avenue, 26th Floor New York, NY 10017	10/2023 - 1/2024	\$166,250.11	<input type="checkbox"/> Secured debt <input checked="" type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other__
3.4. Studio Bank 124 12th Avenue South, Suite 400 Nashville, TN 37203	12/2023	\$26,513.53	<input checked="" type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other__
3.5. Borden Southern Distribution, LLC 1603 Solitude Ct Spring Hill, TN 37174	10/2023 - 1/2024	\$8,976.04	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input checked="" type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other__
3.6. Equity Corporation LLC 1300 Division Street, Suite 100 Nashville, TN 37203	10/2023 - 1/2024	\$10,920.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input checked="" type="checkbox"/> Other Rent
3.7. Performance Food Group PO Box 931986 Atlanta, GA 31193-1986	10/2023 - 1/2024	\$103,036.57	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input checked="" type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other__
3.8. BlueCross BlueShield of Tennessee Group Receipts Dept PO Box 6539 Carol Stream, IL 60197-6539	10/2023 - 1/2024	\$62,205.32	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other__

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer <i>Check all that apply</i>
3.9. Sysco Nashville One Hermitage Plaza Nashville, TN 37209	10/2023 - 1/2024	\$48,419.41	<input checked="" type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other__
3.10 Creation Gardens PO Box 950301 Louisville, KY 40295-0301	10/2023 - 1/2024	\$25,586.25	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input checked="" type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other__
3.11 Rewards Network 540 West Madison Street, Suite 2400 Chicago, IL 60661	10/2023 - 1/2024	\$23,870.49	<input type="checkbox"/> Secured debt <input checked="" type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other__
3.12 Kahlua Bay PO Box 100356 Nashville, TN 37224	10/2023 - 1/2024	\$15,611.87	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input checked="" type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other__
3.13 Lipman Brothers 2815 Brick Church Pike Nashville, TN 37207	10/2023 - 1/2024	\$14,213.39	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input checked="" type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other__
3.14 Ascentium Capital 23970 Highway 59 North Kingwood, TX 77339	10/2023 - 1/2024	\$13,577.82	<input type="checkbox"/> Secured debt <input checked="" type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other__
3.15 Nashville Electric Service PO Box 305099 Nashville, TN 37203-5099	10/2023 - 1/2024	\$11,811.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other__
3.16 Restaurant Technologies, Inc 12962 Collections Center Drive Chicago, IL 60693	10/2023 - 1/2024	\$11,044.23	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input checked="" type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other__

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer <i>Check all that apply</i>
3.17 Best Brands 7337 Cockrill Bend Blvd Nashville, TN 37209	10/2023 - 1/2024	\$9,532.76	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input checked="" type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___
3.18 Empire 3851 Industrial Parkway Nashville, TN 37218	10/2023 - 1/2024	\$9,273.45	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input checked="" type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___
3.19 Mobile Fixture and Equipment Co, Inc 1155 Montlimar Drive Mobile, AL 36609	10/2023 - 1/2024	\$42,716.88	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input checked="" type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other___

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☐ None.

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
4.1. Harry Jacobson 836 Glen Leven Drive Nashville, TN 37204	2023 - 2024	\$46,000.00	Loan repayment
4.2. Nicholas Jacobson 6261 Hillsboro Pike Nashville, TN 37215	2023 - 2024	\$26,000.00	Loan repayment
4.3. Jan Jacobson 836 Glen Leven Drive Nashville, TN 37204	10/2023, 12/2023	\$21,000.00	Loan repayment
4.4. ASA Ventures 6000 Highway 100 Nashville, TN 37205	2/2023, 3/2023, 7/2023	\$20,000.00	Loan repayment
4.5. Party Fowl Cool Springs LLC 719 8th Avenue South Nashville, TN 37203	2023 - 2024	\$160,500.00	Transfer to related entity
4.6. Party Fowl Destin LLC 719 8th Avenue South Nashville, TN 37203	2023 - 2024	\$311,500.00	Transfer to related entity
4.7. Party Fowl Donelson LLC 719 8th Avenue South Nashville, TN 37203	2023 - 2024	\$45,000.00	Transfer to related entity

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
4.8. Party Fowl Murfreesboro LLC 719 8th Avenue South Nashville, TN 37203	2023 - 2024	\$30,000.00	Transfer to related entity
4.9. Party Fowl Hamilton Place LLC 719 8th Avenue South Nashville, TN 37203	2023 - 2024	\$19,750.00	Transfer to related entity

5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☒ None

Creditor's name and address	Describe of the Property	Date	Value of property
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6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☒ None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
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Part 3: Legal Actions or Assignments**7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

☐ None.

Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.1. 2620 Associates LP v. J & S Concepts LLC dba Party Fowl 24GT105	Civil	Davidson County General Sessions Court	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☒ None**Part 4: Certain Gifts and Charitable Contributions****9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000**☒ None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
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Part 5: Certain Losses**10. All losses from fire, theft, or other casualty within 1 year before filing this case.**

☐ None**Description of the property lost and how the loss occurred****Amount of payments received for the loss**

If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received.

List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).

Dates of loss**Value of property lost****Part 6: Certain Payments or Transfers****11. Payments related to bankruptcy**

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

☐ None.

Who was paid or who received the transfer?
Address

If not money, describe any property transferred

Dates

Total amount or value

11.1. **Dunham Hildebrand, PLLC**
2416 21st Avenue South,
Suite 303
Nashville, TN 37212

1/8/2024

\$60,443.00

Email or website address

Who made the payment, if not debtor?
Non-debtor insider for Debtor and multiple other related entities.

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

☐ None.

Name of trust or device

Describe any property transferred

Dates transfers were made

Total amount or value

13. Transfers not already listed on this statement

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☐ None.

Who received transfer?
Address

Description of property transferred or payments received or debts paid in exchange

Date transfer was made

Total amount or value

Part 7: Previous Locations**14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☐ Does not apply

Address

Dates of occupancy
From-To**Part 8: Health Care Bankruptcies****15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

- ☐ No. Go to Part 9.
- ☐ Yes. Fill in the information below.

Facility name and address

Nature of the business operation, including type of services
the debtor providesIf debtor provides meals
and housing, number of
patients in debtor's care**Part 9: Personally Identifiable Information****16. Does the debtor collect and retain personally identifiable information of customers?**

- ☐ No.
- ☐ Yes. State the nature of the information collected and retained.

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

- ☐ No. Go to Part 10.
- ☐ Yes. Does the debtor serve as plan administrator?

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units**18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

- ☐ None

Financial Institution name and
AddressLast 4 digits of
account numberType of account or
instrumentDate account was
closed, sold,
moved, or
transferredLast balance
before closing or
transfer**19. Safe deposit boxes**

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

- ☐ None

Depository institution name and address

Names of anyone with
access to it
Address

Description of the contents

Does debtor
still have it?**20. Off-premises storage**

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

- ☐ None

Facility name and address

Names of anyone with
access to it

Description of the contents

Does debtor
still have it?

Facility name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
Public Storage 6117 Charlotte Pike Nashville, TN 37209	Austin Smith, Nicholas Jacobson	Equipment to be repaired or used for parts, extra glassware and point of sale equipment, holiday decor, archived paperwork	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes

Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own**21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☒ None

Part 12: Details About Environment Information

For the purpose of Part 12, the following definitions apply:

Environmental law means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).

Site means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.

Hazardous material means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.

- ☒ No.
☐ Yes. Provide details below.

Case title Case number	Court or agency name and address	Nature of the case	Status of case
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23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

- ☒ No.
☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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24. Has the debtor notified any governmental unit of any release of hazardous material?

- ☒ No.
☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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Part 13: Details About the Debtor's Business or Connections to Any Business**25. Other businesses in which the debtor has or has had an interest**

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

☒ None

Business name address**Describe the nature of the business****Employer Identification number**

Do not include Social Security number or ITIN.

Dates business existed**26. Books, records, and financial statements**

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

☐ None

Name and address		Date of service From-To
26a.1.	Robert Ziegler CPA PC 2981 Lewis Road Santa Fe, TN 38482	02/2020 - 12/2022
26a.2.	Incado Partners 109 Kenner Avenue, Suite 100 Nashville, TN 37205	01/2023 - 05/2023
26a.3.	Shane Merritt 1329 Tralee Court Murfreesboro, TN 37128	10/2023 - present
26a.4.	Tiffany Thompson 719 8th Avenue South Nashville, TN 37203	10/2013 - present

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

☒ None

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☐ None

Name and address		If any books of account and records are unavailable, explain why
26c.1.	Robert Ziegler CPA PC 2981 Lewis Road Santa Fe, TN 38482	
26c.2.	Incado Partners 109 Kenner Avenue, Suite 100 Nashville, TN 37205	
26c.3.	Shane Merritt 1329 Tralee Court Murfreesboro, TN 37128	
26c.4.	Tiffany Thompson 719 8th Avenue South Nashville, TN 37203	

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☐ None**Name and address**26d.1. **See attached exhibit.**

27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

- ☒ No
- ☐ Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory	Date of inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
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28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name	Address	Position and nature of any interest	% of interest, if any
Nicholas Jacobson	6261 Hillsboro Pike Nashville, TN 37215	Manager member	80
Austin Smith	120 Breakwater Bay Hermitage, TN 37076	Manager member	20

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

- ☒ No
- ☐ Yes. Identify below.

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

- ☒ No
- ☐ Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
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31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

- ☒ No
- ☐ Yes. Identify below.

Name of the parent corporation	Employer Identification number of the parent corporation
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32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

- ☒ No
- ☐ Yes. Identify below.

Name of the pension fund	Employer Identification number of the pension fund
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Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **February 6, 2024**

/s/ Austin Smith

Signature of individual signing on behalf of the debtor

Austin Smith

Printed name

Position or relationship to debtor **Authorized Member**

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

☒ No

☐ Yes

**Exhibit to SOFA
Number 26d**

Institution	Address
Regions	150 4th Ave N Nashville, TN 37219
Southern Bank	675 N Mt Juliet Rd, Mt Juliet, TN 37122
Wilson Bank	709 S Mt Juliet Rd, Mt Juliet, TN 37122
Chase Bank	3811 Hillsboro Pk, Nashville, TN, 37215
ServisFirst Bank	1610 West End Ave, Nashville, TN, 37203
Studio Bank	124 12th Ave S, Nashville, TN 37203
Toast Capital	401 Park Drive, Suite 801, Boston, MA 02215
VOX Funding	100 Park Ave Floor 26, New York, NY 10017
Unique Funding Solutions	71 S Central Ave, Valley Stream, NY, 11580
Crowell Capital Partners	1801 8th Ave S Suite 400, PO Box 41250, Nashville, TN 37204
Hargett Hunter	603 Munger Ave, Suite 100-212, Dallas, TX 75202
Feenix Capital	1201 Broadway Suite 701, New York, NY 10001
Geraty Investments	10400 Viking Dr #140, Eden Prairie, MN 55344
Reconstruction Partners	18 Annandale, Nashville, TN 37215